

OBSOLETE RECIPROCAL WINE SHIPPER SALES TAX EXEMPTION

Prior Law_____

Historically, reciprocal shippers of wine exempt from the wine gallonage tax under Iowa Code section 123.187 were also exempt from sales and use tax. In 2010, the language on reciprocal shippers in Iowa Code section 123.187 was stricken from the Code and replaced with a new section on direct shippers. This made the corresponding sales tax exemption for reciprocal shippers irrelevant.

New Provisions_____

The reciprocal shipper sales tax exemption has been stricken from the Code to reflect the fact that the corresponding language in Iowa Code section 123.187 was struck from the Code in 2010.

Section Amended_____

Section 13 of 2013 Iowa Acts House File 575 strikes section 423.3, subsection 44, Code 2013.

Effective Date_____

July 1, 2013.